

**361—11.13 (450) Forms.** The application to pay inheritance tax by a transfer of property and the certifications required by these rules shall be made on forms prescribed by the executive council. The following forms are hereby adopted.

APPLICATION TO PAY INHERITANCE TAX  
BY TRANSFER OF PROPERTY FOR PUBLIC PURPOSES

TO: \_\_\_\_\_, the governing body of  
\_\_\_\_\_, a political subdivi-  
sion of the State of Iowa.

As required by Iowa Code § 450.6, the undersigned submit(s) the following application to pay inheritance tax by a transfer of property for public purposes, subject to the approval of the Iowa Executive Council.

1. Name(s) of applicant(s) \_\_\_\_\_  
\_\_\_\_\_

2. Estate in which the tax is to be paid \_\_\_\_\_

3. Property to be transferred \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Public purpose \_\_\_\_\_  
\_\_\_\_\_

Under penalty of perjury, I (we) affirm the foregoing application has been examined by me (us), and is to the best of my (our) knowledge and belief true and correct.

Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Applicant(s) Address

Certification of the Local Governing Body

I, \_\_\_\_\_ hereby certify that I am the  
\_\_\_\_\_ of \_\_\_\_\_ and at a meeting held  
on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the \_\_\_\_\_ of  
\_\_\_\_\_ did (accept)(reject) the offer of the applicant(s) to transfer the above described  
property for the purpose stated in the application, subject to the approval of the Iowa Executive Council.

\_\_\_\_\_

(Seal)

APPLICATION TO PAY INHERITANCE TAX  
BY TRANSFER OF PROPERTY FOR PUBLIC PURPOSES

TO: THE HONORABLE EXECUTIVE COUNCIL OF IOWA

Pursuant to the provisions of Iowa Code § 450.6, the undersigned submit(s) the following application to pay inheritance tax by a transfer of property for public purposes.

- 1. Name(s) of applicant(s) \_\_\_\_\_  
\_\_\_\_\_
- 2. Estate in which the tax is to be paid \_\_\_\_\_
- 3. Amount of tax due \$ \_\_\_\_\_
- 4. Property to be transferred \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 5. To be transferred to \_\_\_\_\_
- 6. Public purpose \_\_\_\_\_  
\_\_\_\_\_
- 7. \$ \_\_\_\_\_ is the value of the property to be transferred.  
See attached certification of the Department of Revenue or  
see attached independent appraisal.
- 8. Form No. 1, if applicable showing acceptance of the political subdivision is attached.
- 9. This application is for (full)(partial) payment of the inheritance tax.

Under penalty of perjury, I (we) affirm the foregoing application has been examined by me (us), and is to the best of my (our) knowledge and belief true and correct.

Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Applicant(s) Address

CERTIFICATION OF THE DEPARTMENT OF REVENUE  
AS TO VALUE OF PROPERTY AND INHERITANCE TAX DUE

TO: THE HONORABLE EXECUTIVE COUNCIL OF IOWA

As required by Iowa Code § 450.6, the Department of Revenue certifies the following information for the purpose of paying an inheritance tax obligation by a transfer of property:

1. The value of the following described property \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

in the estate of \_\_\_\_\_ for  
inheritance tax purposes is \$ \_\_\_\_\_ .

2. The inheritance tax obligation of \_\_\_\_\_  
\_\_\_\_\_

is \$ \_\_\_\_\_. If the property transfer is  
less than the tax obligation, the balance of the tax due  
(has been)(has not been) paid.

IOWA DEPARTMENT OF REVENUE

by \_\_\_\_\_

\_\_\_\_\_  
Title

CERTIFICATION OF ACCEPTANCE OR REJECTION OF A  
TRANSFER OF PROPERTY IN PAYMENT OF INHERITANCE TAX

TO: DIRECTOR, IOWA DEPARTMENT OF REVENUE

On the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, the  
Executive Council, (accepted) (rejected) the offer of \_\_\_\_\_

\_\_\_\_\_ heir(s) or beneficiary(ies) of the estate of \_\_\_\_\_ County

Probate No. \_\_\_\_\_, Department of Revenue No. \_\_\_\_\_,  
to pay the inheritance in the amount of \$ \_\_\_\_\_  
by the transfer of the following described property:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

to \_\_\_\_\_  
for the following public purpose \_\_\_\_\_

You are directed to give \_\_\_\_\_  
\_\_\_\_\_ beneficiary(ies) or heir(s) in this  
estate, credit against the inheritance tax obligation in the amount of \$ \_\_\_\_\_.

Date \_\_\_\_\_

\_\_\_\_\_  
Secretary, Iowa Executive Council